

Hearing Date and Time: September 27, 2007 at 10:00 a.m.
Response Date and Time: September 20, 2007 at 4:00 p.m.

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COUNSEL FOR FUJITSU TEN CORP. OF AMERICA

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re :
DELPHI CORPORATION, et al. : Chapter 11
Debtors. : Case No: 05-44481 (RDD)
: (Jointly Administered)
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**FUJITSU TEN CORP. OF AMERICA'S
RESPONSE TO DEBTORS' TWENTIETH OMNIBUS CLAIMS OBJECTION**

Fujitsu Ten Corp. of America (“FTCA”), by and through its undersigned counsel, hereby submits its response to Debtors’ Twentieth Omnibus Claims Objection [Docket No. 9151], and in support thereof states as follows:

1. Delphi Corporation *et al.* (the “Debtors”) filed their voluntary bankruptcy petitions on October 8, 2005. Debtors continue to operate their businesses and manage their affairs as debtors-in-possession pursuant to Chapter 11 of the Bankruptcy Code.

2. This Court set July 31, 2006 as the date for general creditors to file proofs of claims against Debtors (the “Bar Date”).

3. FTCA filed its proof of claim, being claim no. 2377 in a timely manner on March 22, 2006 as an unsecured nonpriority claim in the amount of \$5,504,674.99 (the “Claim”).

4. Pursuant to a certain Assignment of Claim Agreement (the “Agreement”) between FTCA, as assignor, and JPMorgan Chase Bank, N.A. (“JPM”), as assignee, FTCA sold, minimally, a portion (\$5,111,996.27) of the Claim to JPM. FTCA files this response pursuant to Paragraph 8 of the Agreement.

5. On August 24, 2007, the Debtors filed Debtors’ Twentieth Omnibus Claims Objection [Docket No. 9151] pursuant to which the Debtors objected to the Claim, apparently on the ground that the amount of the Claim is not consistent with the Debtors’ books and records. In the Debtors Twentieth Omnibus Claims Objection [Docket No. 9151], the Debtors have asserted that the Debtors’ books and records indicate that the Debtors owe FTCA \$5,203,385.28 (not \$5,504,674.99 as asserted by FTCA) and have, therefore, asked that the Claim be allowed in such reduced amount. However, the Debtors have failed to provide **any** supporting information or documents for the proposed reduction in the Claim.

6. In contrast, FTCA has provided the Debtors with a detailed summary of the invoices that establish a *prima facie* right to payment, in the amount asserted by FTCA in the Claim. A copy of FTCA’s supporting summary is attached hereto as **Exhibit A** and incorporated herein by this reference. Due to their voluminous nature, and because such documents are

already in the Debtors' possession, custody and/or control, FTCA has not attached copies of all of the documents that support the summary and the amount of the Claim, but will provide duplicate copies of all such documents to Debtors or their counsel upon request.

7. If a claimant alleges facts sufficient to support the claim, the claim is *prima facie* valid. In re Allegheny Intern., Inc., 954 F.2d 167, 173-174 (3d Cir. 1992); In re Holm, 931 F.2d 620, 623 (9th Cir. 1991). In other words, a claim that alleges facts sufficient to support a legal liability to the claimant satisfies the claimant's initial obligation to go forward. Id. The burden of going forward then shifts to the objector to produce evidence sufficient to negate the *prima facie* validity of the filed claim. Id. It is often said that the objector must produce evidence equal in force to the *prima facie* case. Id.; see also, In re Windsor Communications Group, Inc., 45 Bankr. 770, 773 (Bankr. E.D. Pa. 1985).

8. Here, FTCA has provided the Debtors with a detailed listing of the invoices that make up the Claim. However, the Debtors have produced **no** evidence to contradict the *prima facie* validity of the Claim.

9. Accordingly, the relief requested by the Debtors in the Twentieth Omnibus Claims Objection [Docket No. 9151] as to the Claim should be denied by this Court. In the alternative, the Court should provide FTCA with the opportunity to obtain discovery as to the basis for the Debtors' Objection and, thereafter, set the matter down for an evidentiary hearing in order to allow the parties to present evidence in support of their respective positions.

10. Memorandum Of Law. Because (i) the legal points and authorities upon which this Response relies are incorporated herein and (ii) the dispute between the parties appears to be factual in nature, FTCA requests that the requirement of the service and filing of a separate memorandum of law under Local Rule 9013(b) be deemed satisfied.

WHEREFORE, FTCA requests the entry of an order (i) overruling the Debtors' Twentieth Omnibus Claims Objection [Docket No. 9151] as to the Claim, (ii) allowing the Claim in full, and (iii) granting FTCA such other and further relief as this Court deems appropriate.

Dated: September 19, 2007
Florham Park, NJ

DAY PITNEY LLP

By:/s/ Richard M. Meth

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Exhibit A

Detailed Support For Claim

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ACCOUNTS RECEIVABLE DETAIL AGED TRIAL BALANCE
AS OF OCTOBER 8, 2005

Milli Wave Radar Sensor

Delco	NO	FTL Inv#	Shipping Advice #	Delphi PO#	Ship Date	Invoice Amt.
1	5	DA030909-1	DA030909-1	EKS55047	9/9/2003	6,000.00
1	6	03/1579	JE031008	00488775	10/11/2003	5,492.43
1	7	03/1611	JE031010	00488775	10/13/2003	4,271.89
1	8	03/1695	JE031024	00488775	10/27/2003	8,543.78
1	9	03/1707	BK-4084	EKS56978	10/31/2003	9,000.00
1	10	03/1814	JE031114	00488775A	11/16/2003	17,697.83
1	11	03/1826	JE031118	00488775A	11/20/2003	6,712.97
1	12	03/1835	LR031120	00488775A	11/20/2003	1,830.81
1	13	03/1562	JE031003	00488775	2/17/2004	12,205.40
1	14	04/2271		450046722	2/20/2004	2,749.50
1	16	05/6053	DA050826	550069610	8/29/2005	180,149.76
1	17	DA050902	DA050902	550069610	9/4/2005	180,149.76
1	18	05/6120	GM050902	550063160	9/5/2005	24,000.00
1	19	05/6119	JA050902	550061176	9/5/2005	16,800.64
1	20	05/6187	JA050907	550061176	9/7/2005	37,801.44
1	21	DA050912	DA050912	550069610	9/12/2005	90,074.88
1	22	05/6186	GM050907	550063160	9/16/2005	36,000.00
1	23	05/6189	GM050913	550063160	9/16/2005	76,000.00
1	24	05/6234	DA050919	550069610	9/20/2005	50,041.60
1	25	05/6235	DA050919-1	450134686	9/20/2005	2,100.08
1	26	05/6237	GM050921	550063160	9/21/2005	68,000.00
1	27	05/6296	DA050923	450114254	9/23/2005	12,600.48
1	28	05/6298	DA050926	550069610	9/26/2005	40,033.28
1	29	05/6297	GM050926	550063160	9/26/2005	32,000.00
1	30	05/6299	GM050927	550063160	9/27/2005	48,000.00
1	32	05/6392	GM051004	550061176	10/4/2005	44,000.00
1	33	05/6394	GM051006	550061176	10/6/2005	24,000.00

Milli Wave Radar Sensor AR Balance

1,036,256.53

ID	Customer	Invoice/CM #	Date	Amount
DELCO 1	DELCO ELECTRONICS	Pend DDM031281	2/1/2004	3,920.40
DELCO 1	DELCO ELECTRONICS	Pend DDM031282	2/1/2004	2,613.60
DELCO 1	DELCO ELECTRONICS	Pend DDM031283	2/1/2004	3,920.40
DELCO 1	DELCO ELECTRONICS	Pend DDM031284	2/1/2004	5,161.86
DELCO 1	DELCO ELECTRONICS	DDE040141	3/20/2004	5,916.60
DELCO 1	DELCO ELECTRONICS	DEL040182	4/6/2004	6,188.40
DELCO 1	DELCO ELECTRONICS	DDM040191	4/14/2004	29,379.84
DELCO 1	DELCO ELECTRONICS	DDM040256	5/5/2004	16,788.48
DELCO 1	DELCO ELECTRONICS	DDE040304	5/25/2004	7,344.96
DELCO 1	DELCO ELECTRONICS	DDE040317	5/31/2004	16,788.48
DELCO 1	DELCO ELECTRONICS	DDE040342	6/10/2004	5,688.00
DELCO 1	DELCO ELECTRONICS	DDE040553	8/20/2004	5,688.00
DELCO 1	DELCO ELECTRONICS	DDE-040615	9/1/2004	14,889.12
DELCO 1	DELCO ELECTRONICS	DDE-040642	9/9/2004	8,547.84
DELCO 1	DELCO ELECTRONICS	DDE-040720	9/24/2004	59,313.60
DELCO 1	DELCO ELECTRONICS	DDE-040729	9/27/2004	34,191.36
DELCO 1	DELCO ELECTRONICS	DDE040734	9/28/2004	51,287.04
DELCO 1	DELCO ELECTRONICS	DDE-040792	10/11/2004	8,547.84
DELCO 1	DELCO ELECTRONICS	DDE-040814	10/14/2004	6,788.16
DELCO 1	DELCO ELECTRONICS	DDE-040816	10/14/2004	25,643.52
DELCO 1	DELCO ELECTRONICS	DDE-040820	10/15/2004	17,095.68
DELCO 1	DELCO ELECTRONICS	DDE-040948	11/5/2004	8,547.84
DELCO 1	DELCO ELECTRONICS	DDE-0401146	12/13/2004	8,572.32
DELCO 1	DELCO ELECTRONICS	DDE0500327	2/22/2005	42,832.80
DELCO 1	DELCO ELECTRONICS	DDE0500327		-32,060.16
DELCO 1	DELCO ELECTRONICS	DDE0500367	3/9/2005	5,688.00
DELCO 1	DELCO ELECTRONICS	DDE0500367		-3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0500420	3/22/2005	7,048.80
DELCO 1	DELCO ELECTRONICS	DDE0500911	8/26/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0500923	8/31/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0500924	8/31/2005	1,001.88
DELCO 1	DELCO ELECTRONICS	DDE0500926	9/1/2005	40,075.20
DELCO 1	DELCO ELECTRONICS	DDE0500927	9/1/2005	56,105.28
DELCO 1	DELCO ELECTRONICS	DDE0500928	9/1/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0500929	9/1/2005	16,030.08
DELCO 1	DELCO ELECTRONICS	DDE0500930	9/2/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0500931	9/2/2005	72,135.36
DELCO 1	DELCO ELECTRONICS	DDE0500933	9/5/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0500934	9/5/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0500935	9/5/2005	72,135.36
DELCO 1	DELCO ELECTRONICS	DDE0500936	9/5/2005	40,075.20
DELCO 1	DELCO ELECTRONICS	DDE0500937	9/6/2005	40,075.20
DELCO 1	DELCO ELECTRONICS	DDE0500938	9/6/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0500939	9/6/2005	8,015.04
DELCO 1	DELCO ELECTRONICS	DDE0500940	9/6/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0500941	9/6/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0500942	9/6/2005	1,669.80
DELCO 1	DELCO ELECTRONICS	DDE0500943	9/6/2005	40,075.20

ID	Customer	Invoice/CM #	Date	Amount
DELCO 1	DELCO ELECTRONICS	DDE0500945	9/6/2005	32,060.16
DELCO 1	DELCO ELECTRONICS	DDE0500946	9/7/2005	24,045.12
DELCO 1	DELCO ELECTRONICS	DDE0500947	9/7/2005	4,229.28
DELCO 1	DELCO ELECTRONICS	DDE0500948	9/7/2005	48,090.24
DELCO 1	DELCO ELECTRONICS	DDE0500953	9/7/2005	16,030.08
DELCO 1	DELCO ELECTRONICS	DDE0500954	9/7/2005	48,090.24
DELCO 1	DELCO ELECTRONICS	DDE0500956	9/8/2005	24,045.12
DELCO 1	DELCO ELECTRONICS	DDE0500957	9/8/2005	48,090.24
DELCO 1	DELCO ELECTRONICS	DDE0500958	9/8/2005	8,015.04
DELCO 1	DELCO ELECTRONICS	DDE0500959	9/8/2005	32,060.16
DELCO 1	DELCO ELECTRONICS	DDE0500960	9/8/2005	32,060.16
DELCO 1	DELCO ELECTRONICS	DDE0500961	9/9/2005	24,045.12
DELCO 1	DELCO ELECTRONICS	DDE0500964	9/9/2005	40,075.20
DELCO 1	DELCO ELECTRONICS	DDE0500966	9/9/2005	16,030.08
DELCO 1	DELCO ELECTRONICS	DDE0500967	9/9/2005	5,343.36
DELCO 1	DELCO ELECTRONICS	DDE0500968	9/9/2005	24,045.12
DELCO 1	DELCO ELECTRONICS	DDE0500969	9/9/2005	24,045.12
DELCO 1	DELCO ELECTRONICS	DDE0500970	9/9/2005	16,030.08
DELCO 1	DELCO ELECTRONICS	DDE0500971	9/12/2005	96,180.48
DELCO 1	DELCO ELECTRONICS	DDE0500972	9/12/2005	16,030.08
DELCO 1	DELCO ELECTRONICS	DDE0500973	9/12/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0500975	9/12/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0500976	9/13/2005	72,135.36
DELCO 1	DELCO ELECTRONICS	DDE0500977	9/13/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0500978	9/13/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0500979	9/13/2005	88,165.44
DELCO 1	DELCO ELECTRONICS	DDE0500980	9/13/2005	48,090.24
DELCO 1	DELCO ELECTRONICS	DDE0500981	9/14/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0500983	9/14/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0500984	9/14/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0500985	9/14/2005	56,105.28
DELCO 1	DELCO ELECTRONICS	DDE0500986	9/15/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0500987	9/15/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0500988	9/15/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0500989	9/15/2005	8,458.56
DELCO 1	DELCO ELECTRONICS	DDE0500990	9/16/2005	48,090.24
DELCO 1	DELCO ELECTRONICS	DDE0500991	9/19/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0500993	9/19/2005	72,135.36
DELCO 1	DELCO ELECTRONICS	DDE0500994	9/19/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0500995	9/20/2005	56,105.28
DELCO 1	DELCO ELECTRONICS	DDE0500996	9/20/2005	7,048.80
DELCO 1	DELCO ELECTRONICS	DDE0500997	9/20/2005	56,105.28
DELCO 1	DELCO ELECTRONICS	DDE0500998	9/20/2005	72,135.36
DELCO 1	DELCO ELECTRONICS	DDE0500999	9/20/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0501000	9/20/2005	2,671.68
DELCO 1	DELCO ELECTRONICS	DDE0501001	9/20/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0501002	9/20/2005	72,135.36
DELCO 1	DELCO ELECTRONICS	DDE0501003	9/20/2005	4,322.88

ID	Customer	Invoice/CM #	Date	Amount
DELCO 1	DELCO ELECTRONICS	DDE0501004	9/20/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0501005	9/23/2005	48,090.24
DELCO 1	DELCO ELECTRONICS	DDE0501007	9/23/2005	32,060.16
DELCO 1	DELCO ELECTRONICS	DDE0501008	9/23/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0501009	9/23/2005	2,671.68
DELCO 1	DELCO ELECTRONICS	DDE0501010	9/26/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0501011	9/26/2005	48,090.24
DELCO 1	DELCO ELECTRONICS	DDE0501012	9/26/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0501013	9/26/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0501021	9/26/2005	48,090.24
DELCO 1	DELCO ELECTRONICS	DDE0501022	9/27/2005	5,639.04
DELCO 1	DELCO ELECTRONICS	DDE0501023	9/27/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0501025	9/27/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0501026	9/28/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE0501027	9/28/2005	32,060.16
DELCO 1	DELCO ELECTRONICS	DDE0501028	9/28/2005	88,165.44
DELCO 1	DELCO ELECTRONICS	DDE0501029	9/28/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0501030	9/29/2005	24,045.12
DELCO 1	DELCO ELECTRONICS	DDE0501031	9/29/2005	72,135.36
DELCO 1	DELCO ELECTRONICS	DDE0501032	9/29/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0501033	10/1/2005	40,075.20
DELCO 1	DELCO ELECTRONICS	DDE0501034	10/1/2005	56,105.28
DELCO 1	DELCO ELECTRONICS	DDE0501035	10/1/2005	56,105.28
DELCO 1	DELCO ELECTRONICS	DDE0501036	10/1/2005	48,090.24
DELCO 1	DELCO ELECTRONICS	DDE0501037	10/3/2005	72,135.36
DELCO 1	DELCO ELECTRONICS	DDE0501038	10/3/2005	5,639.04
DELCO 1	DELCO ELECTRONICS	DDE0501039	10/3/2005	24,045.12
DELCO 1	DELCO ELECTRONICS	DDE0501040	10/3/2005	5,639.04
DELCO 1	DELCO ELECTRONICS	DDE0501041	10/3/2005	64,120.32
DELCO 1	DELCO ELECTRONICS	DDE0501042	10/4/2005	80,150.40
DELCO 1	DELCO ELECTRONICS	DDE0501044	10/4/2005	7,048.80
DELCO 1	DELCO ELECTRONICS	DDE0501045	10/4/2005	48,090.24
DELCO 1	DELCO ELECTRONICS	DDE0501051	10/6/2005	3,524.40
DELCO 1	DELCO ELECTRONICS	DDE051049	10/6/2005	<u>4,934.16</u>
Playback Mechanism AR Balance				<u>4,468,418.46</u>
Milli Wave Radar Sensor AR Balance				<u>1,036,256.53</u>
Grand Total				<u>5,504,674.99</u>